

## Message Text

LIMITED OFFICIAL USE

PAGE 01 STATE 206671

10

ORIGIN EB-11

INFO OCT-01 AF-10 ISO-00 TRSE-00 L-03 CAB-09 CIAE-00

COME-00 DODE-00 DOTE-00 INR-11 NSAE-00 RSC-01 FAA-00

/046 R

DRAFTED BY EB/AN:AJRIMAS:DAP

APPROVED BY EB/AN:MHSTYLES

TREASURY - M. FIELD

AF/W - MCGUIRE

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R 192023Z SEP 74

FM SECSTATE WASHDC

TO AMEMBASSY ACCRA

LIMITED OFFICIAL USE STATE 206671

E.O. 11652:N/A

TAGS: EAIR, GH

SUBJECT: CIVAIR: PANAM TAX PROBLEM

REF: ACCRA 5152, 5186

US INTERNAL REVENUE CODE SEC 883(A)2 EXEMPTS FROM  
PAYMENT OF TAX: "EARNINGS DERIVED FROM THE OPERATIONS OF  
AIRLINES REGISTERED UNDER THE LAWS OF A FOREIGN COUNTRY  
WHICH GRANTS EQUIVALENT EXEMPTION TO CITIZENS OF THE  
UNITED STATES AND CORPORATIONS ORGANIZED IN THE UNITED  
STATES". SINCE IRS HAS NOT RECEIVED A REQUEST FOR AN  
EXEMPTION BY A GHANA AIRLINE NO DETERMINATION AS TO RECI-  
PROCITY HAS BEEN MADE. WE FORESEE NO DIFFICULTY AT  
PRESENT IN OBTAINING FAVORABLE DETERMINATION OF EXEMPTION  
STATUS IF GOG OR GHANA AIRWAYS WERE TO FILE REQUEST.  
HOWEVER, IF PAN AM IS TAXED BY GOG, EXEMPTION TO GHANA  
CARRIER WOULD NOT BE GRANTED. KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AVIATION AGREEMENTS, NEGOTIATIONS, AIR ROUTES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 19 SEP 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** cunninfx  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974STATE206671  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** AJRIMAS:DAP  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740264-0557  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740931/aaaaazrh.tel  
**Line Count:** 51  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN EB  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** ACCRA 5152, 5186  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** cunninfx  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 28 AUG 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <28 AUG 2002 by shawdg>; APPROVED <03 MAR 2003 by cunninfx>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** CIVAIR: PANAM TAX PROBLEM  
**TAGS:** EAIR, GH, PANAM  
**To:** ACCRA  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005